

# CHECKLIST FOR STARTING A NONPROFIT ORGANIZATION IN MARYLAND

(This checklist is provided by [Maryland Association of Non Profit Organizations, Inc.](#))

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## Phase 1: Organize

☐ **Create a Mission Statement**

☐ **Develop a Fundraising Plan**

☐ **Draft Bylaws**

The state does not require a copy of an organization's bylaws, but they must be attached to the federal tax exemption application.

☐ **Select a Board of Directors and Elect Officers**

☐ **File Articles of Incorporation with the State Department of Assessments & Taxation**

State Department of Assessments and Taxation

Charter Room 801

301 W. Preston Street

Baltimore, MD 21201-2395

410-767-1330

[www.dat.state.md.us](http://www.dat.state.md.us)

☐ **File Trade Name Registration Form with SDAT** (If the organization is using a name other than the one contained in the Articles of Incorporation)

State Department of Assessments and Taxation

Corporate Charter Division, Room 801

301 W. Preston Street

Baltimore, MD 21201-2395

410-767-1330

[www.dat.state.md.us/sdatweb/nameappl.pdf](http://www.dat.state.md.us/sdatweb/nameappl.pdf)

☐ **Obtain Federal Employer Identification Number (EIN) from the IRS**

You can file the form online or by mail, phone, or fax.

EIN Operations

Holtsville, NY 11742

Phone: (800) 829-4933

FAX: (631) 447-8960

[www.irs.gov/businesses/small/article/0,,id=102767,00.html](http://www.irs.gov/businesses/small/article/0,,id=102767,00.html)

☐ **Hold Organizational Meeting**

## Phase 2: Obtain Federal Tax-Exemption Determination

☐ **Complete and File Form 1023 if seeking 501(c)(3) status**

Form: [www.irs.gov/pub/irs-pdf/f1023.pdf](http://www.irs.gov/pub/irs-pdf/f1023.pdf)

Instructions: <http://www.irs.gov/pub/irs-pdf/i1023.pdf>

FAQ's: [http://www.irs.gov/charities/article/0,,id=130101,00.html#A\\_36](http://www.irs.gov/charities/article/0,,id=130101,00.html#A_36)

### **Phase 3: Register for Charitable Solicitation (Maryland and Other States)**

- ☐ **File Charitable Solicitation Form (COR-92)**  
**Maryland**  
Charitable Organizations Division  
Office of the Secretary of State  
State House  
Annapolis, Maryland 21401  
410-974-5534 or 1-888874-0013 (within Maryland)  
<http://www.sos.state.md.us/charity/COR-92.pdf>

#### **Other States**

[www.multistatefiling.org/n\\_appendix.htm](http://www.multistatefiling.org/n_appendix.htm)

### **Phase 4: State Filings After Organization Receives 501(c)(3) Determination**

- ☐ **Combined Registration Application**  
This is required to obtain a sales tax exemption  
[forms.marylandtaxes.com/current\\_forms/cra.pdf](http://forms.marylandtaxes.com/current_forms/cra.pdf)

### **Phase 5: Maintain Status**

- ☐ **File MD Form No. 1 — Personal Property Return**  
[www.dat.state.md.us/sdatweb/personal.html#forms](http://www.dat.state.md.us/sdatweb/personal.html#forms)
- ☐ **File Form 990-N, Form 990-EZ, or Form 990 to IRS based on annual gross receipts**  
[www.irs.gov/charities/index/html](http://www.irs.gov/charities/index/html)
- ☐ **File MD Form COF-85 if not filing IRS Form 990**  
Charitable Organizations Division  
Office of the Secretary of State  
State House  
Annapolis, Maryland 21401  
410-974-5534 or 1-888874-0013 (within Maryland)  
<http://www.sos.state.md.us/charity/COR-85.pdf>

### **Phase 6: State Tax Exemptions**

- ☐ **Apply for Property Tax Exemption**  
[www.dat.state.md.us/sdatweb/county.html](http://www.dat.state.md.us/sdatweb/county.html)
- ☐ **Obtain State or Local Licenses/Permits**  
[www.dllr.state.md.us](http://www.dllr.state.md.us) or [www.blis.state.md.us](http://www.blis.state.md.us)

### **Phase 7: If you have Employees or Independent Contractors**

- ☐ **Pay state employment and unemployment taxes**
- ☐ **Pay federal employment taxes**
- ☐ **Pay workers' compensation insurance**
- ☐ **Display required posters**

## **Phase 8: Obtain Proper Insurance for Organization, Board Members and Officers**

- ☐ Assess property and liability insurance needs for the organization
- ☐ Maryland Nonprofits can help an organization with its insurance needs  
[www.marylandnonprofits.org](http://www.marylandnonprofits.org)

## **Phase 9: Final IRS Determination**

- ☐ Respond to IRS letter 5 years after obtaining advance ruling by filing form 8734 (Support Schedule for Advanced Ruling Period for Publicly Supported Entities)  
This relates to the final public charity status determination  
[www.irs.gov/pub/irs-pdf/f8734.pdf](http://www.irs.gov/pub/irs-pdf/f8734.pdf)